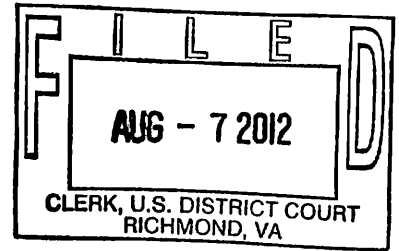


UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION



THE INCOME TAX SCHOOL, INC.,

Plaintiff,

v.

CARLOS C. LOPEZ, *et al.*,

Defendants.

Civil Action No. 3:12-CV-334

ORDER

THIS MATTER is before the Court on Defendants' Motion to Dismiss Case Due to Lack of Personal Jurisdiction and Insufficient Service of Process ("Motion"). (ECF No. 5.) For reasons stated in the accompanying Memorandum Opinion, the Court GRANTS IN PART and DENIES IN PART the Motion. Specifically, the Court FINDS that it lacks personal jurisdiction over Defendants Carlos C. Lopez, Kristeena S. Lopez, and Lopez Tax Service, Inc. and they are DISMISSED WITHOUT PREJUDICE. Further, the Court FINDS that it has personal jurisdiction over Defendant Latino Tax Professionals Association, LLC ("LTPA"), and service of process on LTPA was proper. However, in the interest of judicial efficiency and economy, the Court ABSTAINS from entertaining this action against LTPA, and accordingly, TRANSFERS the action to the United States District Court for the Northern District of California, San Francisco Division.

Let the Clerk send a copy of this Order to all counsel of record.

It is SO ORDERED

/s/
James R. Spencer
United States District Judge

ENTERED this 7th day of August 2012.